IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 2075 of 2006

For Approval and Signature:

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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NATVARLAL HARIBHAI GANDHI POA OF NAYANABEN BHOGILAL MEHTA - Petitioner(s)
Versus
STATE OF GUJARAT & 2 - Respondent(s)

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Appearance :
MR ADIL R MIRZA for Petitioner(s) : 1,
MR HM PRACHCHHAK ASST GOVERNMENT PLEADER for Respondent(s) : 1,
NOTICE SERVED BY DS for Respondent(s) : 1 - 3.
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CORAM : HONOURABLE MR.JUSTICE M.R. SHAH

Date : 24/02/2006

ORAL JUDGMENT

1. Rule. Shri H.M.Prachchhak, learned AGP waives service of Rule on behalf of the respondents.

2. With the consent of the learned advocates appearing on behalf of the parties, the matter is taken up for final hearing today.

3. In this petition under Articles 226 and 227 of the Constitution of India, the petitioner has challenged the legality and validity of the order passed by the Deputy Collector, Stamp Duty Valuation, Valsad dated 17.1.2000 passed under Section 32(A) of the Bombay Stamp Act by which the petitioner is directed to pay deficit stamp duty of Rs.3,21,152/- plus Rs.250/- by way of penalty in all Rs.3,21,402/- with regard to the document No.270 executed and presented before the Sub-Registrar, Chikhali dated 6.5.1993 as well as the order / communication dated 12.12.2005 by the Deputy Collector, Stamp Duty Valuation, Navsari filing an appeal / application submitted by the petitioner to make reference under Section-32-B of the Bombay Stamp Act as according to him the said application is made after a period of 90 days and that there are no powers under the Act to condone

the delay.

4.Shri Adil Mirza, learned advocate appearing on behalf of the petitioners has vehemently submitted that the petitioner was never served with the copy of the order dated 17.1.2000 earlier. It is also contented that even otherwise the impugned order dated 17.1.2000 is contrary to the provisions of Rule-4 of the Bombay Stamp (Determination of Market Value of Property) Rules; 1984 and as such, no particulars and/or reasons are given by the authority for determining the valuation of the property in question at Rs.26,59,000/-. It is also further submitted that as such the impugned order came to be passed on the basis of the notice under Rule-4 of Rules; 1984 by which the petitioner was called upon to prove that the valuation of the property/land in question is at Rs.1,50,000/-. He has relied upon the judgment of this Court in case of *Budhabhai Merabhai Bharwad V. State of Gujarat reported* in (2005) 8 GHJ Page-374 : 2005 (2) GLR 1792. The learned advocate for the petitioner has also placed reliance on another decision of the

learned Single Judge of this Court rendered in case of PRADHYUMANBHAI MOHANLAL PATEL V. STATE OF GUJARAT & ORS. Reported in 2003 (1) GLR 454, wherein it is held that when the Chief Revenue and Controlling Authority passed an order in cyclostyled form wherein some gaps were filled up and few sentences were added, it is an order passed without proper application of mind and not speaking order and the same cannot be sustained in eye of law.

5.Shri H.M.Prachchhak, learned AGP appearing on behalf of the respondents dealing with the contention raised on behalf of the petitioner as to non service of order, contended that in fact, the order passed by the Deputy Collector, Stamp Duty Valuation was sent to the petitioner by Regd. Post AD but it was returned unserved as the premises was locked. However, he is not in a position to dispute that in the impugned order dated 17.1.2000 no particulars are given that on what basis the Deputy Collector has come to the conclusion that the valuation of the property in question is at

Rs.26,59,000/-. The learned AGP for the Authorities is also not in a position to dispute that as such the controversy in question is directly covered by the judgment of this Court in case of *Budhabhai Merabhai Bharwad and another decision PRADHYUMANBHAI MOHANLAL PATEL V. STATE OF GUJARAT & ORS.*(supra). However, the learned AGP has submitted that the valuation of the property in question is fixed on the basis of the Jantri.

6.Heard the learned advocates appearing on behalf of the parties.

7.I have gone through the order passed by the Deputy Collector. In the impugned order, no particulars and/or basis have been mentioned by the Deputy Collector that on what basis, he has come to the conclusion that the valuation of the property in question is at Rs.26,59,000/-. Nothing is on record to suggest that the petitioner has been served with any material relied upon by the Deputy Collector, if any, for ascertaining and/or fixing the valuation of the property in question at Rs.26,59,000/- It also prima-facie appears that

even the impugned order has been passed on the basis of the notice issued under Rule-4 of the aforesaid Rules and by which the petitioner was called upon to prove that the valuation of the property is at Rs.1,50,000/- and no more. This Court has remanded the matter to the Deputy Collector for deciding the same afresh after issuing proper notice under Rule-4 of Rules 1984 and after giving an opportunity to the petitioner and after providing the material upon which the Deputy Collector wants to rely to determine the valuation of the property in question.

8.At this stage, it is required to be noted that this Court could have remanded the matter to the Chief Revenue Controlling Authority for deciding the appeal but considering the fact that the impugned order being cyclostyled order and in the interest of justice as well as with a view to see that the principle of natural justice is to be complied with, this Court has examined and considered the impugned order on merits and is inclined to remand the matter to the Deputy Collector concerned for

consideration afresh in light of the observations of this Court in the present order.

9.For the reasons stated above and for the reasons stated in the judgment of this Court in case of BHUDHABHAI MERABHAI BHARWAD and another decision PRADHYUMANBHAI MOHANLAL PATEL V. STATE OF GUJARAT & ORS.(supra), the petition is allowed partly. The impugned order passed by the Deputy Collector, Stamp Duty Valuation, Valsad dated 17.1.2000 is hereby quashed and set aside and the matter is remanded to the Deputy Collector, Stamp Duty Valuation, Valsad for deciding the same afresh in accordance with law and on merits and after issuing proper notice under Rule-4 of the Rules of 1984 and after giving an opportunity to the petitioner and after supplying necessary material to the petitioner upon which the Deputy Collector proposes to rely while determining and/or ascertaining the valuation of the land in question. The said exercise to be done within a period of 6 months from today. It is, however, made clear that if any amount is already paid/deposited by the petitioner

pursuant to the order passed by the Deputy Collector, Stamp Duty Valuation, Valsad dated 17.1.2000 then in that case, the respondents are not required to refund the said amount at this stage and the same would be subject to the ultimate outcome of the proceedings on remand and the said amount be adjusted on the basis of the order that may be passed by the Deputy Collector.

10.Rule is made absolute to the aforesaid extent, however, there will be no order as to costs.

Direct Service is permitted.

(M.R.SHAH, J.)

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